IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.171 OF 2004

The Commissioner of Income Tax
Mumbai - III, Mumbai .. Appellant.
V/s.
M/s.Western Rolling Mills P.Ltd. .. Respondent.

Mr.S.V. Bharucha i/b. H.D. Rathod for the appellant.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 23RD DECEMBER, 2004.

P.C. :

Heard.

2. The controversy raised in this appeal stands concluded by the Division bench judgment of this court in the case of Cadell Weaving Mill Co. P. Limited V/s. CIT, 249 ITR 265. However, the learned counsel for the revenue submits that the said judgment is under challenge before the Supreme Court. Even if that be so, in so far as we are concerned, the controversy stands concluded by the Division bench judgment of this court.

3. No substantial question of law arises in this appeal. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)